

(12) INTERNATIONAL APPLICATION PUBLISHED UNDER THE PATENT COOPERATION TREATY (PCT)

(19) World Intellectual Property
Organization
International Bureau



(43) International Publication Date
11 March 2004 (11.03.2004)

PCT

(10) International Publication Number
WO 2004/020385 A1

(51) International Patent Classification⁷: C07C 203/04, 201/02

(21) International Application Number:
PCT/EP2003/008700

(22) International Filing Date: 6 August 2003 (06.08.2003)

(25) Filing Language: English

(26) Publication Language: English

(30) Priority Data:
MI2002A001861 29 August 2002 (29.08.2002) IT

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(81) Designated States (national): AE, AG, AL, AM, AT, AU, AZ, BA, BB, BG, BR, BY, BZ, CA, CH, CN, CO, CR, CU, CZ, DE, DK, DM, DZ, EC, EE, ES, FI, GB, GD, GE, GH, GM, HR, HU, ID, IL, IN, IS, JP, KE, KG, KP, KR, KZ, LC, LK, LR, LS, LT, LU, LV, MA, MD, MG, MK, MN, MW, MX, MZ, NI, NO, NZ, OM, PG, PH, PL, PT, RO, RU, SC, SD, SE, SG, SK, SL, SY, TJ, TM, TN, TR, TT, TZ, UA, UG, US, UZ, VC, VN, YU, ZA, ZM, ZW.

(84) Designated States (regional): ARIPO patent (GH, GM, KE, LS, MW, MZ, SD, SL, SZ, TZ, UG, ZM, ZW), Eurasian patent (AM, AZ, BY, KG, KZ, MD, RU, TJ, TM), European patent (AT, BE, BG, CH, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HU, IE, IT, LU, MC, NL, PT, RO, SE, SI, SK, TR), OAPI patent (BF, BJ, CF, CG, CI, CM, GA, GN, GQ, GW, ML, MR, NE, SN, TD, TG).

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Published:

- with international search report
- before the expiration of the time limit for amending the claims and to be republished in the event of receipt of amendments

For two-letter codes and other abbreviations, refer to the "Guidance Notes on Codes and Abbreviations" appearing at the beginning of each regular issue of the PCT Gazette.

(54) Title: PROCESS FOR PREPARING NITROOXYALKYL SUBSTITUTED ESTERS OF CARBOXYLIC ACIDS, INTERMEDIATES USEFUL IN SAID PROCESS AND PREPARATION THEREOF

(57) Abstract: The present invention refers to a process for preparing a compound of general formula (A), as reported in the description, wherein R is a radical of a drug and R1-R12 are hydrogen or alkyl groups, m, n, o, q, r and s are each independently an integer from 0 to 6, and p is 0 or 1, and X is O, S, SO, SO₂, NR₁₃ or PR₁₃ or an aryl, heteroaryl group, said process comprising reacting a compound of formula (B) R-COOZ (B) wherein R is as defined above and Z is hydrogen or a cation selected from: Li⁺, Na⁺, K⁺, Ca⁺⁺, Mg⁺⁺, tetralkylammonium, tetralkylphosphonium, with a compound of formula (C), as reported in the description, wherein R1-R12 and m, n, o, p, q, r, s are as defined above and Y is a suitable leaving group.

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